IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :26830 of 2006

Dated: 28th December 2006.

Between:
M/s. Chandra Plastic Industries, Prakasam District.

..... PETITIONER

AND

The Commercial Tax Officer, Chirala, Prakasam District and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.26830 OF 2006

ORAL ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner is a proprietary concern and a registered dealer both under the A.P.G.S.T. and C.S.T Acts, carrying on business of manufacture and sale of polythene bags, etcetera.

For the assessment year 2000-01, the petitioner's liability for tax under the A.P.G.S.T. Act, came to be determined by an order of the 1st respondent dated 30-03-2002. The said assessment order came to be revised by the 2nd respondent by his proceedings dated 25-05-2006, wherein the petitioner was found to be liable to pay a higher amount of tax than was determined by the Assessing Authority. Aggrieved by the same, the petitioner carried the matter in appeal before the Sales Tax Appellate Tribunal. Simultaneously, the petitioner also filed an application before the 3rd respondent seeking stay of the recovery of the disputed tax, during the pendency of the abovementioned appeal. The said application was rejected by the 3rd respondent by an order dated 28-09-2006. Hence, the present writ petition.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing

the respondents not to take any coercive steps for collection of the disputed tax, during the pendency of the abovementioned appeal before the Tribunal, on condition of the petitioner depositing 50% of the disputed tax within a period of six weeks from today. The amount already paid, if any, towards the disputed tax, shall be given credit to while computing the abovementioned 50% deposit.

Accordingly, with the above direction, the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

28th December 2006
mrk